

## **Procedures for FY 2006 Appropriation Recast**

For FY 2006, Congress directed the restructuring of six appropriation accounts (both House and Senate versions of the FY 06 EWD bill approved this restructuring). OMB has also cleared this proposal. The agreement made was to: retain three of the largest appropriation accounts and related Treasury Appropriation Fund Symbols (TAFS); re-title these larger TAFS in accordance with EWD legislation; and then recast balances from the smaller TAFS into the larger TAFS. Although this approach will still require recasting, the magnitude is substantially less than the alternative OMB wanted, which is to create six new TAFS and consequently, move all balances. The affected appropriations are:

1. Energy Conservation (89X0215) will be recasted into Energy Supply (89X0224) and then retitled Energy Supply and Conservation.
2. Non-Defense Site Acceleration Completion (89X0250) will be recasted into Non-Defense Environmental Services (89X0315) and then retitled Non-Defense Environmental Cleanup
3. Defense Environmental Services (89X0249) will be recasted into Defense Site Acceleration Completion (89X0251) and then retitled Defense Environmental Cleanup.

Negotiations were conducted with both the Office of Environmental Restoration and Waste Management (EM) and the Office of Energy Efficiency (EE) as to the extent and timing of this recast. As a result, only unobligated carryover balances (SGL 4610\*\*\*\*) will be recasted at this time. Existing obligations (SGL 48\*\*\*\*\*) and existing costs/receipts (SGL 49\*\*\*\*\*) will remain in the old Treasury symbols. Every effort should be made to ensure that these obligations are costed and the costs are paid as soon as possible.

For the EM appropriations (89X0250/89X0315 and 89X0249/89X0251), obligated balances that remain at the end of March 2006 should begin to be recasted into the new fund codes with the target completion date of September 15, 2006. All costs must be fully paid by the end of July 2006 or they will need to be recasted as well.

For the EE appropriation (89X0215/89X0224), any obligated balances that remain at the end of June 2006 should begin to be recasted into the new fund codes with the target completion date of September 15, 2006. All costs must be fully paid by the end of July 2006 or they will need to be recasted as well.

The crosswalk of old to new fund types to be recasted is contained in a separate document.

The procedures to be followed for this recast and the responsible parties are detailed below.

## SETUP

1. Setup new Fund values in the new TAFS to capture all activity from the old TAFS – **EFASC** – *task completed (values provided in a separate attachment)*.
2. Move the unobligated carryover balances from the old TAFS to the new TAFS – **HQ Budget** - *task completed*.
3. Apportionments and allotments will be interfaced from FDS to process the unobligated carryover funding – **HQ Budget** – *task completed*.
4. Allocations will be processed by the field offices through either the field budget systems or ADI to dispense the allotments – **Field Budget** – *task completed*.
5. Monitor the uncosted and unpaid activity in the appropriations throughout the year to ensure balances are decreasing – **EFASC/Field**.

## RECAST UNCOSTED BALANCES STARTING NOW:

6. Beginning in April for the EM appropriations and in July for the EE appropriation, deobligate all uncosted activity from the old TAFS. This activity will need to be performed at the field office with the uncosted balances. **The PO number (CID) on the obligations in the old TAFS must exactly match the PO number in the new TAFS.** Spreadsheets/reports are provided detailing the exact POs (CIDs), funds, and allottees to be deobligated – **STARS** – *spreadsheets provided as separate attachment*.
7. Deallocate all deobligated balances from the old TAFS. This activity will need to be performed at the field office, by either the field budget system (FCDS or BEARS) or by using ADI spreadsheets – **Field/OFO**.
8. Deallotments and deapportionments will be created in GL to remove the balances from these TAFS - **STARS**.
9. Direct GL entries will be processed to reduce the amount of funding freed up by the deobligations - **STARS**.
10. Direct GL entries will be processed to increase the balances in the new TAFS to cover the obligations - **STARS**.
11. Apportionments and allotments will be created in GL to cover the recording of the open obligations - **STARS**.
12. Allocations will be processed by the field offices through either the field budget systems or ADI to dispense the allotments to cover the existing obligations – **Field/OFO**.
13. Obligations will be recorded by the field offices in the new TAFS to cover the open obligations that existed in the old TAFS before the recast began. **The PO number (CID) on the obligations in the new TAFS must exactly match the PO number from the old TAFS. If the PO number needs to change for whatever reason in the new TAFS, follow the existing routine procedures for recording deobligations. Additionally, if entries have already been recorded where the PO numbers do not match between TAFS, correcting entries must be made to clear this problem** – **EFASC/Field**.
14. Additional GL entries are required to properly reflect the obligations as transferred from one fund to another. In the fund being recasted out of, the direct

GL entry is a debit to 48310000 and a credit to 48010000. In the fund being recasted into, the direct GL entry is a debit to 48010000 and a credit to 48310000. These entries must contain the exact same AFF as the obligation and must include the CID, Department Transfer ID, and Transfer Main Account in the DFF. The Department Transfer ID is the first two digits of the TAFS being transferred from or to, and the Transfer Main Account is the last four digits of the TAFS being transferred from or to – **EFASC/Field**.

- a. As an example, in CID 123456, a \$50.00 uncosted obligation is to be recast from fund 01150 (89X0249) to fund 01250 (89X0251).
  - b. On the 48310000/48010000 entries made in 01150, the Department Transfer ID DFF would be 89 and the Transfer Main Account DFF would be 0251 because this is where the funds are being transferred into.
  - c. On the 48010000/48310000 entries made in fund 01250, the Department Transfer ID DFF would be of 89 and the Transfer Main Account DFF would be 0249 because this is where the funds are being transferred from.
  - d. A report has been created in STARS to assist offices in reconciling the direct GL entries required as part of the fund recast. The report is called the DOE GL Recast Verification Report (Custom), and it is available in the GL Inquiry responsibilities. It is available as a text report or in a CSV version for download to Excel. This report will show the balances in 41950000, 48310000, 48320000, and 49310000 and will include the CID, Department Transfer ID, and Department Main Account DFFs. It can be run for a specific fund and/or allottee and by specific period as either year-to-date or period-to-date.
15. A SF-1151, Non-Expenditure Transfer Authorization, will be prepared to move the cash at Treasury from one fund to another. The DOE GL Recast Verification Report (Custom) can be used to obtain the 41950000 balances to determine the amount of the SF-1151 to be requested. Once Treasury has confirmed the movement of the cash through the GWA, entries will be made through the Federal Administrator module to move the cash in STARS – **EFASC**.
16. It is imperative that steps 6 – 15 occur within the same month. If all of these steps do not occur within the same month, budgetary reporting (such as the SF-133 (Report on Budget Execution), the FACTS-II, and the Statement of Budgetary Resources) and the TFS 2108, Year-End Closing Statement, will be incomplete and incorrect.
17. If balances which were obligated at the beginning of the FY have subsequently been deobligated, but not recast through this procedure described herein, the following steps must now be taken - **EFASC/Field**.
- a. Deallocate the deobligated balances from the old TAFS. This activity will need to be performed at the field office, by either the field budget system (FCDS or BEARS) or by using ADI spreadsheets. If this step has already been performed, proceed with step b – **Field/OFO**.
  - b. Deallotments and deapportionments will be created in GL to remove the balances from these TAFS - **STARS**.
  - c. Direct GL entries will be processed to reduce the amount of funding freed up by the deobligations - **STARS**.

- d. Direct GL entries will be processed to increase the balances in the new TAFS to cover the obligations - **STARS**.
- e. Apportionments and allotments will be created in GL to cover the recording of the open obligations - **STARS**.
- f. Allocations will be processed by the field offices through either the field budget systems or ADI to dispense the allotments to cover the existing obligations – **Field/OFO**.
- g. Obligations will be recorded by the field offices in the new TAFS to cover the open obligations that existed in the old TAFS before the recast began. **The PO number (CID) on the obligations in the new TAFS must exactly match the PO number from the old TAFS.** If the PO number needs to change for whatever reason in the new TAFS, follow the existing routine procedures for recording deobligations. Additionally, if entries have already been recorded where the PO numbers do not match between TAFS, correcting entries must be made to clear this problem – **EFASC/Field**.
- h. Additional GL entries are required to properly reflect the obligations as transferred from one fund to another. In the fund being recasted out of, the direct GL entry is a debit to 48310000 and a credit to 48010000. In the fund being recasted into, the direct GL entry is a debit to 48010000 and a credit to 48310000. These entries must contain the exact same AFF as the obligation and must include the CID, Department Transfer ID, and Transfer Main Account in the DFF. The Department Transfer ID is the first two digits of the TAFS being transferred from or to, and the Transfer Main Account is the last four digits of the TAFS being transferred from or to – **EFASC/Field**.
  - i. As an example, in CID 123456, a \$50.00 uncosted obligation is to be recast from fund 01150 (89X0249) to fund 01250 (89X0251).
  - ii. On the 48310000/48010000 entries made in 01150, the Department Transfer ID DFF would be 89 and the Transfer Main Account DFF would be 0251 because this is where the funds are being transferred into.
  - iii. On the 48010000/48310000 entries made in fund 01250, the Department Transfer ID DFF would be of 89 and the Transfer Main Account DFF would be 0249 because this is where the funds are being transferred from.
  - iv. A report has been created in STARS to assist offices in reconciling the direct GL entries required as part of the fund recast. The report is called the DOE GL Recast Verification Report (Custom), and it is available in the GL Inquiry responsibilities. It is available as a text report or in a CSV version for download to Excel. This report will show the balances in 41950000, 48310000, 48320000, and 49310000 and will include the CID, Department Transfer ID, and Department Main Account DFFs. It can be run for a specific fund and/or allottee and by specific period as either year-to-date or period-to-date.

- i. Prior year deobligations are not appropriate and should not be processed for any of the recasted funds. If a deobligation should be treated as prior year, it needs to be recasted first, all the above steps followed (including reobligating it in the new fund), and then the existing prior year deobligation procedures carried out.
- j. A SF-1151, Non-Expenditure Transfer Authorization, will be prepared to move the cash at Treasury from one fund to another. The DOE GL Recast Verification Report (Custom) can be used to obtain the 41950000 balances to determine the amount of the SF-1151 to be requested. Once Treasury has confirmed the movement of the cash through the GWA, entries will be made through the Federal Administrator module to move the cash in STARS – **EFASC**.

#### RECAST UNPAID BALANCES BEFORE END OF FY:

- 18. If, at the beginning of August 2006, there are any remaining unpaid costs, these must also be recasted. Decost all unpaid activity from the old TAFS. This activity will need to be performed at the field office with the unpaid balances. Spreadsheets/reports will be provided detailing the exact POs (CIDs), funds, and allottees to be decosted - **EFASC/Field/STARS**.
- 19. Deobligate all decosted activity from the old TAFS. This activity will need to be performed at the field office with the decosted balances - **EFASC/Field/STARS**.
- 20. Deallocate all deobligated balances from the old TAFS. This activity will need to be performed at the field office, by either the field budget system (FCDS or BEARS) or by using ADI spreadsheets – **Field/OFO**.
- 21. Deallotments and deapportionments will be created in GL to remove the balances from these TAFS - **STARS**.
- 22. Direct GL entries will be processed to reduce the amount of funding freed up by the deobligations - **STARS**.
- 23. Direct GL entries will be processed to increase the balances in the new TAFS to cover the obligations - **STARS**.
- 24. Apportionments and allotments will be created in GL to cover the recording of the open obligations - **STARS**.
- 25. Allocations will be processed by the field offices through either the field budget systems or ADI to dispense the allotments to cover the existing obligations – **Field/OFO**.
- 26. Obligations will be recorded by the field offices in the new TAFS to cover the open obligations that existed in the old TAFS before the recast began – **EFASC/Field**.
- 27. Costs will be recorded by the field offices in the new TAFS to cover the unpaid costs that existed in the old TAFS before the recast began – **EFASC/Field**.
- 28. Additional GL entries are required to properly reflect the costs as transferred from one fund to another. In the fund being recasted out of, the direct GL entry is a debit to 49310000 and a credit to 49010000. In the fund being recasted into, the direct GL entry is a debit to 49010000 and a credit to 49310000. These entries must contain the exact same AFF as the costs and must include the CID, Department Transfer ID, and Transfer Main Account in the DFF. The

Department Transfer ID is the first two digits of the TAFS being transferred from or to, and the Transfer Main Account is the last four digits of the TAFS being transferred from or to - **EFASC/Field**.

- a. As an example, in CID 123456, a \$75.00 unpaid obligation is to be recast from fund 01150 (89X0249) to fund 01250 (89X0251).
  - b. On the 49310000/49010000 entries made in 01150, the Department Transfer ID DFF would be of 89 and the Transfer Main Account DFF would be 0251 because this is where the funds are being transferred into.
  - c. On the 49010000/49310000 entries made in fund 01250, the Department Transfer ID DFF would be of 89 and the Transfer Main Account DFF would be 0249 because this is where the funds are being transferred from.
  - d. A report has been created in STARS to assist offices in reconciling the direct GL entries required as part of the fund recast. The report is called the DOE GL Recast Verification Report (Custom), and it is available in the GL Inquiry responsibilities. It is available as a text report or in a CSV version for download to Excel. This report will show the balances in 41950000, 48310000, 48320000, and 49310000 and will include the CID, Department Transfer ID, and Department Main Account DFFs. It can be run for a specific fund and/or allottee and by specific period as either year-to-date or period-to-date.
29. A SF-1151, Non-Expenditure Transfer Authorization, will be prepared to move the cash at Treasury from one fund to another. The DOE GL Recast Verification Report (Custom) can be used to obtain the 41950000 balances to determine the amount of the SF-1151 to be requested. Once Treasury has confirmed the movement of the cash through the GWA, entries will be made through the Federal Administrator module to move the cash in STARS – **EFASC**.
30. It is imperative that steps 18 – 29 occur within the same month. If all of these steps do not occur within the same month, budgetary reporting (such as the SF-133 (Report on Budget Execution), the FACTS-II, and the Statement of Budgetary Resources) and the TFS 2108, Year-End Closing Statement, will be incomplete and incorrect.

**OTHER ACTIVITY TO BE RECASTED:**

31. Existing receivable (AR) activity should remain in the old TAFS until collected. Any new receivable activity should be recorded under the new structure. AR activity that has not been collected at the end of July 2006 must be recasted. (Any integrated contractor AR activity will need to be transferred by the contractor to the new structure. These entries are recorded in GL only and do not impact the AR module.) - **EFASC/IC**.
32. All existing DOE-direct fixed asset (FA) activity should be transferred to the new TAFS. EFASC is responsible for transferring the balances not belonging to an integrated contractor through the FA module. The integrated contractor asset activity does not go through the FA module and is interfaced directly into the GL module. Therefore, the integrated contractor needs to not only change their 'books' but they also need to send through transactions through

the monthly interface process to post reversing transactions from the old TAFS and re-posting transactions into the new TAFS - **EFASC/IC**.

33. As far as the equity accounts are concerned, the SGL 3100 or 3310 accounts cannot be directly debited or credited.
- a. If there are SGL 3100\*\*\*\* balances that need to be moved, use SGL 31030200, Unexpended Appropriations – Transfers Out (DOE) in the fund the balances are being recasted from and SGL 31020200, Unexpended Appropriations – Transfer In (DOE) in the fund receiving the recasted balances.
  - b. If there are SGL 3310\*\*\*\* balances that need to be moved, use SGL 57900100, Other Financing Sources – Intra-Office on both funds of the recast entries.
  - c. On all three of these SGLs, please ensure the Trading Partner DFF is 89 and the OPI DFF is the office making the transfer between funds.

**It is important to note that the recast steps moving the obligations, costs, receivables, and assets must occur within the same month. If all of the steps do not occur within the same month, financial reporting will be incomplete and incorrect. Please have all recasts completed before the last five (5) business days of the month. Beginning or expecting to finish a recast within those last few days may not allow sufficient time for all processing to be completed.**

This entire process should be completed no later than September 15, 2006 (all entries created, posted, and Treasury SF-1151s requested). This will allow time for Treasury to process all necessary cash movement between appropriations. After that time, no module or GL activity should occur in the old TAFS.